

COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below-named inventor, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names.

We believe we are the original, first and sole inventor (if only one name is listed below) on an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

A TILE POSITIONING DEVICE

The specification of which:

XXX is attached hereto
was filed on ___ as Application Serial No. ___ and was amended on _____ (if applicable)

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information which is material to patentability (as defined in 37 C.F.R. §1.56) in connection with the examination of this application.

We hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the matter provided by the first paragraph of 35 U.S.C. §112, we shall acknowledge the duty to disclosure material information as defined in 37 C.F.R. §1.56(a) which occurred between the filing date of the prior application and the national or PCT International filing date of this application:

_____ (Application No.)	_____ (Filing Date)	_____ (Status—patented, pending, abandoned)
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We hereby claim foreign priority benefits under 35 U.S.C. §119 of any foreign application(s) for patent or inventor's certificate of any PCT International application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT International application(s) designating at least one country other than the United States of America filed by us on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

<u>IRELAND</u>	<u>PCT/IE2004/000159</u>	<u>November 12, 2004</u>	<u>YES</u>
Country	Application Number	Date of Filing	Priority Claimed
<u>IRELAND</u>	<u>S2003/0855</u>	<u>November 14, 2003</u>	<u>YES</u>
Country	Application Number	Date of Filing	Priority Claimed

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below:

_____ (Application Number)	_____ (Filing Date)
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I hereby designate as my mailing address the office of:

WATTS HOFFMANN CO., L.P.A.
1100 Superior Avenue – Suite 1750
Cleveland, Ohio 44114-2518

and I hereby appoint the following attorneys, all of who are associated with

CUSTOMER NUMBER 27441

namely, Watts Hoffmann Co., L.P.A. (telephone no. 216/241-6700), as attorney of records to prosecute this application and to transact all business in the Patent Office connected therewith: John R. Hlavka, Reg. No. 29,076; Stephen J. Schultz, Reg. No. 29,108; George L. Pinchak, Reg. No. 37,697; Jennifer Nock Hinton, Reg. No. 47,653; and John A. Yirga, Reg. No. 56,480.

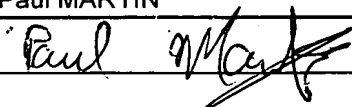
and I hereby appoint the foregoing, John A. Yirga, No. 56,480, as principal attorney.

This appointment shall include all power to prosecute and transact all business relating to all applications corresponding to the referenced application in all countries, including all regional and international patent offices, such as, but not limited to, the European Patent Office and all offices and bureaus established in accordance with the Patent Cooperation Treaty.

We hereby further designate and appoint any officer of Watts Hoffmann Co., L.P.A. my attorney in fact with full power of substitution and revocation, including power to designate a substitute principal attorney.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made of information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine and/or imprisonment, of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of this application or any patent issued thereon.

Full name of First Inventor: Paul MARTIN

Inventor's Signature:  Date: 13/5/06

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Citizenship: IRELAND

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Inventor's Signature: *Derek Clelland* Date: 13-5-06

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